

Office of City Auditor

Seattle Municipal Court Collection Services

October 3, 2001

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City Auditor: Susan Cohen

City of Seattle

700 Fifth Avenue, Suite 2410
Seattle, Washington 98104-5030



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October 2, 2001

Yolande Williams, Court Administrator
Seattle Municipal Court
Public Safety Building
600 Third Avenue
Seattle, Washington 98104

Dear Ms. Williams:

Attached is our audit report regarding the Seattle Municipal Court's contract with Outsourcing Solutions, Inc. (OSI). We conducted this audit to determine whether OSI complied with its contractual requirements for providing the Seattle Municipal Court with collection services. Overall, we found that OSI is managing the Court's collection efforts in an acceptable manner and has complied with most of the contract's requirements. Our report contains recommendations addressed to the Court and OSI that we believe will improve the Court's collections process.

We solicited comments from Seattle Municipal Court and OSI officials on our draft audit findings, and have incorporated their comments as appropriate into this published report. We appreciate the assistance and cooperation provided by Seattle Municipal Court and OSI officials during our audit.

Scottie Veinot-Nix, Assistant City Auditor, was the auditor-in-charge for this project. Please call Scottie (206-233-1094) or myself (206-233-1093) if you have any questions regarding this work.

To improve our work, we ask our readers to complete and return the evaluation form at the back of this report.

Sincerely,

Susan Cohen
City Auditor

Enclosure

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SEATTLE MUNICIPAL COURT COLLECTION SERVICES

EXECUTIVE SUMMARY

This report presents the results of the audit performed by the Office of City Auditor to determine whether Outsourcing Solutions, Inc. (OSI) is providing collection services in accordance with the terms and conditions of its current contract with the Seattle Municipal Court (SMC).

Conclusion

Overall, OSI manages the City's collection effort in an acceptable manner. They are managing the SMC's accounts receivable, collecting accounts and using much of the information that the Request for Proposal (RFP) and the amended contract stated they would use. OSI has performed some corrective actions related to the previous audit performed in July 2000 by Abramson Pendergast & Company. However, OSI is not in compliance with some of the contract's requirements.

Results

Collections Using OSI's Research Services

- ◆ OSI is using the specified databases to pursue collection of account balances.
 - ◆ OSI uses its National Database to search and update information within 24 hours on all accounts submitted by the SMC.
 - ◆ Currently, OSI does not obtain credit bureau information on all accounts that it receives from the SMC for collection.
 - ◆ OSI could not provide us with documentation to demonstrate that it met the contract requirement that states, "OSI requests credit bureaus from Experian on all accounts that enter this office. Of these, 50% of all files are returned with additional information."
 - ◆ OSI may not be complying with the contract's skip trace¹ requirements because OSI's records indicated that OSI did not receive credit bureau reports on some SMC accounts referred to a credit bureau. OSI management indicated that credit bureau reports were not returned on all accounts if the consumer did not have a credit history or if the consumer's credit file had not been changed for 12 months.
 - ◆ Skip tracing helps OSI with its collection efforts, but OSI could not document that it achieved a find rate of return equal to at least 55% as required by the contract.
-

OSI Staff Resources Dedicated to the Collection Effort

Although OSI has assigned an average of 500 accounts to each of its account representatives, over a million accounts have not been assigned to an account representative. OSI processes most of SMC's accounts either by using an automated process (i.e., the dialer system) or classifying them as inactive. OSI managers state that the accounts are only classified as inactive after a reasonable effort has been made to either collect the account or to locate the consumer, and these efforts have proven unsuccessful.

¹ Skip tracing is attempting to locate individuals by using various databases.

Recovery Rate Compliance for Collection and Demand Accounts

OSI has met 19 of the 24 recovery rate compliance percentages. They did not consistently meet the recovery rates for Parking, Traffic and Criminal accounts referred between 120 and 730 days from judgment date. They also did not meet the specified rates for Traffic accounts that were less than 120 days from judgment date.

OSI met the recovery rate for demand accounts on all but one measure; they did not meet it for the Parking referred less than 120 days from judgment.

Audit Follow-up Procedures

We conducted audit follow-up procedures on the audit performed by Abramson Pendergast & Company in July 2000 and found that all but four of the nine corrective action items had been corrected by OSI. The four items that still require action are the mail list, return of accounts with no known address, "At a Glance" report adding error and action to provide assurance that new address information is acted upon by the account representatives.

OSI Response to the Executive Summary

OSI has a Skip Trace Summary report that shows the number of accounts referred to Experian and how many accounts were returned with new information. This report does not have specific calculations related to the credit bureau 50% percentage or the find rate of return. We will add these percentages to the reports in the future. The "At a Glance" report has been updated so that the computer does the addition. The totals are then crosschecked with another computer-generated report, M.PLACE, for accuracy.

Auditor Comments

We appreciate OSI's responses to the audit's recommendations.

AUDIT BACKGROUND

Outsourcing Solutions, Inc. (OSI) has provided the Seattle Municipal Court (SMC) with account collection services since October 1998. Under the terms of its contract with SMC, OSI pursues collection on all referred judgments and remits to SMC all monies it collects less its commission and interest fees. OSI's commission and interest earnings are fees levied upon debtors in addition to the judgments and interest monies OSI remits to SMC.

OSI's contract specifies that it will undergo two types of audits. In the summer of 2000 it complied with the first audit requirement when the accounting firm Abramson Pendergast & Company reviewed OSI's financial processing of SMC's accounts. To meet the contract's second audit requirement, in November 2000 SMC asked the Office of City Auditor to perform a compliance audit of OSI's contract.

Audit Purpose and Objectives

The purpose of this audit was to determine whether OSI is in compliance with the terms and conditions of its contract with SMC (City of Seattle contract number B70008), and to report our findings and conclusions to SMC's Customer Services Director. The Office of City Auditor worked with SMC to develop the audit's scope, purpose and objectives.

The audit objective was to review OSI's collection process and determine its controls, risks, and compliance with contract requirements.

Audit Scope of Work and Methodology

Our audit procedures focused on OSI's contract compliance from October 1, 1998 to August 30, 2000, but we also examined certain OSI activities extending to May 2001. We conducted our audit work at SMC and OSI.

We analyzed OSI's performance with respect to the requirements of its contract with SMC. The majority of requirements tested are contained in "Continental's National Data Base vs. MetroSearch & Similar Products" document noted as the contract's Exhibit 1 and "Minimum Performance Commitments" document noted as Exhibit 2. We tested the major elements of the exhibits and developed conclusions on the extent of OSI's compliance with the requirements.

The audit was conducted in accordance with generally accepted government auditing standards.

AUDIT RESULTS

Collections Using OSI Research Services

Collection Efforts Using Required Databases

OSI's contract with SMC requires that it integrate tax assessor information, credit bureau data, court and phone directories, Social Security Number traces, Department of Motor Vehicle data and other private information into a database application that OSI will use to facilitate its collection efforts on all accounts. OSI has complied with this contract requirement by integrating the specified data into the database it uses for collection efforts.

Account Information Update Requirements Testing

The contract requires that OSI perform searches on every account that it receives from SMC. OSI is also required to update all of its account information within 24 hours of receipt of new account information from SMC. OSI is in compliance with these contract requirements.

Credit Bureau Information

1. Contract Exhibit 1 states that OSI request credit bureau information from Experian on all accounts that enter the OSI office. OSI was initially in compliance with this contract requirement. However, during the course of the contract between SMC and OSI, the credit bureau company used by OSI was absorbed by another company. OSI then renegotiated its credit bureau contract. This change created a situation of non-compliance as discussed below.

We reviewed OSI's credit bureau information requests and the results received to determine whether OSI is obtaining credit bureau information on all SMC accounts. OSI managers stated that before OSI's new agreement with Experian, OSI would pay Experian a flat monthly fee for credit bureau information. Each month OSI would submit a tape to Experian of all OSI accounts and after about 21 days Experian would provide OSI with a tape containing credit bureau information on the accounts. This action was in compliance with contract requirements; however, our audit tests indicated that Experian's system would not search for credit bureau information on OSI's account balances unless they exceeded a certain dollar amount. Furthermore, the length of time Experian required to respond to OSI requests for credit bureau information was unacceptable to OSI management because it took almost a month in some cases. However, this practice meant that OSI was in compliance with the contract requirement to request credit bureau information on all accounts.

OSI's current process, which is not in compliance with contract requirements, allows an account representative to determine whether credit bureau information would be helpful with collection efforts for a specific account. If an OSI account representative decides that credit bureau information would be useful, they submit a request via an online system and within two days they receive information from the credit bureau on the account. Experian charges OSI \$1.50 per account search request and requires about two days to obtain the requested information. OSI management believes this process provides better service and results to SMC than what is specified in the contract. They believe credit bureau information is most helpful to collection

efforts if it is fresh and being used by an account representative who is actively working on an account. We agree with OSI's assessment that this process should help ensure that OSI personnel use credit reports for their collection efforts on SMC's accounts.

2. OSI's contract specifies that after the credit bureau information is obtained on accounts, 50% of them will be returned with additional information, which is then automatically matched or "scrubbed" against all of OSI's data resources for a new list of skip tracing opportunities. OSI could not supply us with documentation indicating that they had met this requirement. OSI officials also could not provide us with a description of the methodology they use to document that 50% of credit bureau account requests were returned with additional information. However, we interviewed a sample of OSI account representatives to verify that they used the information obtained from the credit bureau updates. They all stated that when they obtain credit bureau information it was always helpful to their collection efforts. We also documented that OSI has a process that automatically matches new information against all of OSI's data resources for a new list of skip tracing opportunities.

We recommend that SMC and OSI determine whether this contract requirement should be modified to reflect OSI's current practice of obtaining credit bureau information on an as needed basis. Additionally, SMC needs to determine whether OSI should document that 50% of credit bureau requests are returned with additional information.

OSI response: There was a period of time, approximately two months, in which OSI's automated credit bureau request process was broken. It was discovered in SMC's audit. The process was repaired at that time and OSI obtained Experian credit reports on all consumers listed by SMC, regardless of account balance. This service was performed to be in compliance with the SMC contract. OSI is currently in compliance with the contract requirement that each account have credit bureau information obtained for it. Additionally, we have provided for discussion the OSI Skip Trace summary report, which we believe, demonstrates compliance with the 50% requirement.

Auditor comments: OSI has agreed to obtain credit bureau information on all accounts referred by SMC. This action will bring them into compliance with the contract requirement. During the audit exit meeting, OSI provided SMC and our office with the current Skip Trace summary report as evidence of its compliance with the 50% requirement. To comply with the contract, OSI needs to modify the current Skip Trace report so that it displays the actual percentage attained. OSI has agreed to make this modification.

Cost of Skip Tracing

In Exhibit 1 of the contract, OSI stated that they could perform skip trace searches on smaller balance accounts without incurring prohibitive extra costs because they own the database used to perform the searches. Furthermore, OSI stated in the exhibit that its database used for skip tracing included credit bureau data. OSI may not be complying with the contract's skip trace requirements because they are not performing skip traces that include credit bureau reports on all accounts. Our testing of OSI's records indicated that OSI did not receive credit bureau reports on some SMC accounts referred to Experian because the account balances were below the minimum amount Experian required before it would produce a report. In our testing of more recent OSI records and interviews with OSI staff, we found that OSI obtains credit bureau information from Experian only when an account representative believes it will produce new information about an account and aid in its collection.

We recommend that OSI and SMC determine whether the contract requires OSI to obtain credit bureau reports on all SMC accounts.

OSI response: OSI currently obtains credit reports on all consumers assigned regardless of account balance.

Auditor comments: We agree with the action taken by OSI.

Effectiveness of Skip Tracing

The current contract requires that OSI achieve a find rate on skip tracing that equates to a minimum of 55%. OSI was not able to provide us with documents to support that they achieved this rate. Although this requirement was placed in the contract in Exhibit 1, the current staff at OSI do not know what this means, nor how to compute this percentage.

Our interviews with OSI account representatives indicated that they use the information obtained from OSI's National Database and credit bureau updates.

We recommend that OSI staff determine what this contract requirement means and that OSI provide SMC with the information related to it so it can be audited in the future if SMC believes that is necessary.

OSI response: OSI will add additional information to the current Skip Trace summary report which will detail compliance with this requirement or determine if a contract amendment to eliminate this requirement is the best course of action.

Auditor comments: We agree with the action proposed by OSI.

OSI Staff Resources Dedicated to the Collection Effort

The contract includes a specific workload requirement for OSI. The workload requirement is located in section 5.8.1 (Fee, Commission and Performance Commitments), which states, "...beginning November 1, 1998, the contractor will implement changes to collection operations to reflect no more than 500 accounts per collector, as indicated in the Request for Proposal..." Although on average, OSI has assigned only 500 accounts to each of its account representatives, over a million accounts have not been assigned to an account representative. However, it should be noted that the number of accounts is not the same as the number of consumers. Most SMC consumers have multiple accounts listed at OSI.

OSI processes most of SMC's accounts without assigning them to an account representative either by using an automated process (i.e., the dialer system) or classifying them in other categories, such as inactive or non-responsive. OSI uses the dialer on a daily basis. The calling campaigns are determined by balance size, age of account, and the date the account was last worked. After a representative has worked an account and OSI has not been able to bring that account to a resolution, the account is then placed in a dial pool so that it still gets worked on a scheduled basis.

To better understand the account assignments made by OSI, we determined the number and dollar value of the accounts that SMC had assigned to OSI as of March 31, 2001. We used OSI's "At A Glance Report" to create this information for March 2001. We computed the accounts receivable

amounts for March 2001 to be 1,513,268 accounts for a total of \$79,946,885. In OSI's response to the July 2000 audit conducted by Abramson Pendergast & Company, OSI indicated that SMC's accounts receivable as of November 1, 1999 included 1,203,609 accounts with a value of \$79,632,126 and that as of November 1, 2000 SMC had 1,090,705 accounts for a total of \$75,232,067. Charts 1 and 2 display the growth in account value and number that has occurred since November 1999.

Chart 1 Account Value Growth

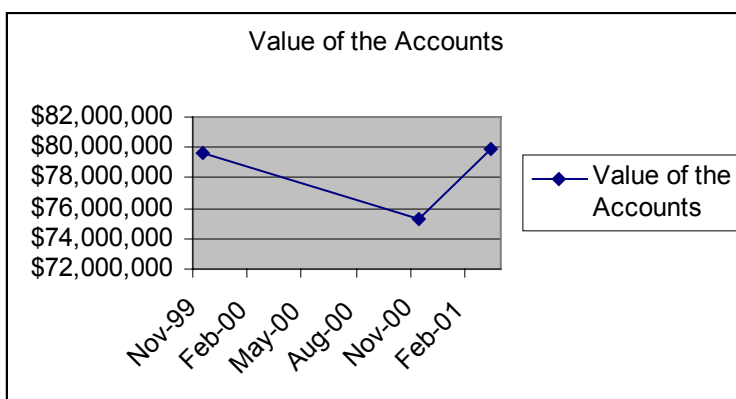
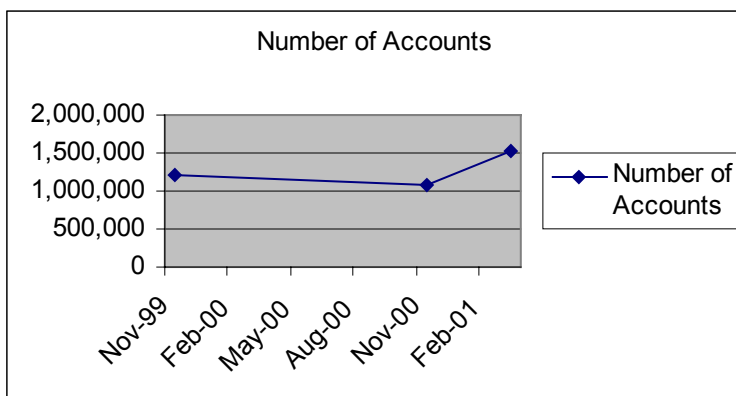


Chart 2 Account Number Growth



The contract requires that OSI's account representatives have a workload of no more than 500 accounts each. Nineteen of OSI's 23 account representatives were in compliance with this contract requirement while the other four had slightly more than 500 accounts assigned to them. However, OSI currently has only 23 staff positions assigned to SMC accounts for a permissible total of 11,500 accounts assigned to account representatives. Therefore, in order for OSI to assign all the SMC accounts to account representatives, they would need to have a staff of 3,027 account representatives.

OSI management believes 23 staff is adequate to work the SMC accounts for two reasons. First, there are many SMC accounts that are in inactive status which cannot be worked by OSI without more information. Second, OSI uses an automated collection tool called a dialer system that can contact debtors on a random basis. OSI uses this tool at least once a week. An OSI manager is able to set certain parameters for the dialer system to begin calling phone numbers. There are many parameters that can be used to begin the dialer process. For example, the system can be set to call all

accounts with the last name starting with “R” or with citations of a certain class or age. The dialer system calls the last known phone number for each debtor. If a person answers the call, the dialer system gives the call to the next available account representative who will ask the person to pay their account. Many times the calls are not answered or there is a wrong number. This is noted on the customers’ account and used for later collection efforts.

OSI and SMC use two other tools, which do not require the services of an account representative, to increase collection results. They are negative reporting to the credit bureaus and notification of the Washington State Department of Licensing of outstanding citations. These tools encourage individuals to resolve their delinquent accounts for two reasons: 1) debtors may be unable to purchase something because they have a negative item on their credit report; or 2) they cannot renew their drivers license if they have outstanding citations.

We recommend that SMC and OSI discuss whether more account representatives should be assigned to process SMC’s accounts.

OSI response: OSI believes that their current staffing is the appropriate amount of staff to effectively manage the SMC’s account receivable and that no changes are necessary.

Recovery Rate Compliance

We reviewed OSI data to verify that the recovery rates specified in the contract had been attained. Because OSI had not calculated its recovery rates, we worked with OSI’s Government Services Manager to calculate the Demand and Collections recovery rates. Table 1 summarizes the results of OSI’s Collections recovery efforts for the period August 1998 to April 2001.

Table 1

<u>Collections</u>	<u>Contract Requirement</u>	<u>Actual Performance of OSI as of April 2001</u>	<u>Difference</u>	<u>Contract Requirement</u>	<u>Actual Performance of OSI as of April 2001</u>	<u>Difference</u>
Recovery Rate within 365 days from referral date				Recovery Rate within 730 days from referral date (cumulative)		
Referred to OSI less than 120 days from judgment date						
Parking	30.00%	35.64%	5.64%	33.00%	44.30%	11.30%
Traffic	22.00%	14.40%	-7.60%	24.50%	23.22%	-1.28%
Criminal	13.00%	16.72%	3.72%	14.30%	16.72%	2.42%
Other civil	20.00%	23.34%	3.34%	22.00%	28.76%	6.76%
Referred to OSI between 120 and 730 days from judgment date						
Parking	28.00%	25.71%	-2.29%	30.80%	33.49%	2.69%
Traffic	20.00%	15.02%	-4.98%	22.00%	26.26%	4.26%
Criminal	10.00%	7.56%	-2.44%	11.00%	11.38%	0.38%
Other civil	18.00%	19.39%	1.39%	20.00%	29.89%	9.89%
Referred to OSI more than 730 days from judgment date						
Parking	2.20%	17.36%	15.16%	3.20%	33.87%	30.67%
Traffic	2.00%	10.06%	8.06%	3.00%	14.18%	11.18%
Criminal	1.50%	7.64%	6.14%	2.00%	8.17%	6.17%
Other civil	2.00%	11.62%	9.62%	3.00%	15.91%	12.91%

Of the 24 recovery rate measures identified in Table 1, OSI met 19 (80%).

- ◆ For accounts referred less than 120 days from judgment date, all account classifications were in compliance except for Traffic. Traffic was also not in compliance at either the 365 or the 730 days from referral date rate. OSI's Government Services Manager believes that this non-compliance occurs because people do not have as much incentive to pay their traffic violations until they cannot renew their drivers license due to unpaid violations on their record. Therefore, collection efforts are less successful in the earlier periods. At 365 and 730 days, Parking, Criminal and Other Civil were in compliance with the contract's stated recovery rates.
- ◆ For accounts referred between 120 and 730 days from judgment date, Parking, Traffic, Criminal at 730 days, and Other Civil were in compliance with the contract's stated recovery rates. Parking, Traffic and Criminal were out of compliance for the 365-day collection rates.
- ◆ OSI was in compliance with all recovery rate requirements at both time intervals for accounts referred more than 730 days from the judgment.

Recovery Rate Compliance – Demand Letters

OSI sends Demand Letters to SMC customers when an account becomes delinquent. These letters are the first attempt by OSI to collect the debt owed the SMC. The contract specified that this letter would be expected to result in certain recovery rates. Table 2 below shows that OSI met all but one (83%) of the six contract recovery rate requirements for Demand Letters. Parking referrals less than 120 days from judgment date was the only category in which OSI did not meet the requirement.

Table 2

For the Period ending August 1998 to April 2001			
Demand Letter			
	Recovery Rate Requirement within 365 days from referral date	Actual Performance of OSI as of April 2001	Difference (a negative amount means the target was not met)
Referred to OSI less than 120 days from judgment date			
Parking	20.00%	17.87%	-2.13%
Traffic	28.00%	43.39%	15.39%
Other civil	57.00%	57.60%	0.60%
Criminal	There is no requirement for this class	31.11%	
Referred to OSI between 120 to 730 days from judgment date			
Parking	49.00%	67.22%	18.22%
Traffic	28.00%	46.52%	18.52%
Other civil	24.00%	62.89%	38.89%
Criminal	There is no requirement for this class	27.41%	

The contract requires that OSI submit at least quarterly performance reports to SMC that communicate the recovery rates attained by OSI; however, OSI has never submitted these reports to SMC.

We recommend that OSI comply with the following contract provision:

6.0 PERFORMANCE COMMITMENTS

The Contractor shall perform at or above the minimum recovery rates contained in Exhibit II of this Agreement. During the first two (2) months of the Agreement, the Contractor and the City shall develop the specific formulas and production schedules for performance reporting. At least quarterly, the Contractor shall provide the City with Performance Reports demonstrating adherence to its commitments. In the event the Contractor does not meet or exceed the minimum performance commitments in any quarter, the Contractor shall prepare and present to the City within fifteen (15) days of the end of the quarter, a Corrective Action Plan including an analysis of the cause of the shortfall and steps the Contractor will implement to meet or exceed the minimum performance commitments during the next quarter and on an annualized basis.

And supply the SMC with:

1. Regular quarterly reports beginning in July 2001 for second quarter data which ended June 30, 2001;
2. A corrective action plan with an analysis for the cause of the shortfall; and
3. The steps OSI will take to meet or exceed the minimum recovery rates during the next quarter.

OSI response: In the future OSI will provide the reports on a quarterly basis. We will monitor these reports and search for trends that could lead OSI to take corrective action. However, since this data is very new, we believe it will take time and analysis for the significance to be observed by both OSI and the SMC. Therefore, we do not plan any corrective action related to collection percentage attainment at this time.

Auditor comments: We agree with the action proposed by OSI.

Audit Follow Up Procedures

We reviewed OSI's responses to the recommendations made in the Abramson Pendergast & Company July 2000 audit to determine whether OSI had met the timelines for corrective action implementation and had completed the tasks cited in the audit response.

Some corrective action has been completed. For example, the information contained in the OSI computer system has been changed so all information about account contacts is now available in the system and is not written over. However, OSI needs to take action on the following four items:

- (a) The auditors noted that the contract requires that OSI return to SMC all referrals of consumers with a demand status code (pre-collect) whose address cannot be found. SMC and OSI need to clarify the action that needs to be taken on this item and provide a deadline for this to begin. An OSI official stated that OSI would take corrective action as soon as SMC supplies it with certain required data.

- (b) The auditors noted that controls over the work of Mail Movers, the subcontracted firm that performs mailings of notices to consumers, could be improved. OSI should compare the periodic billings of Mail Movers to records of the number of notices printed. Mailings rejected by Mail Movers due to improper addresses or other factors need to be considered in this comparison. To determine if corrective action had been completed, the auditor spoke with OSI's Director of Support Services. The Director said Mail Movers would create two separate customer billings for OSI. One would be for the SMC customers and the other would be for all other OSI customers. This way each month OSI could get detailed information about account activity related to the SMC account. This will allow Mail Movers to submit this information to SMC each month. The Director said she had a follow up note on her calendar to call Mail Movers if they did not let her know when this would be done.
- (c) The audit of the monthly and quarterly management reports included a manually prepared report called the "At a Glance" report. This report contained an adding error. After examining the March 2001 report, we determined that the adding error still had not been corrected.
- (d) The auditor noted that OSI personnel who perform address search procedures prepare reports of new consumer addresses that they have obtained. These reports are provided to OSI collection personnel. Though these collection personnel are supervised and their results are monitored, procedural controls are not in place to ensure that they take prompt actions based on the new information that they have received.

We recommend that SMC discuss the following items with OSI: the return of unfound, pre-collect addresses; separate Mail Movers customer billing for OSI accounts; the "At a Glance" adding error; and procedural controls to ensure that collection personnel take prompt actions on reports of new consumer addresses. SMC should ensure that these four items are followed up during the next audit.

OSI Response

- (a) OSI will continue to work with the SMC on the return of referrals.
- (b) OSI has changed their mail service for SMC accounts from Mail Movers to Business Services Unlimited. This will make tracking of SMC notices easier. Business Services Unlimited is a Women and Minority Owned Business Enterprise (WMBE) vendor. This will help OSI comply with its WMBE contractual requirement.
- (c) The "At a Glance" report has been updated and the addition error has been corrected.
- (d) When an account gets new or updated information the account is placed in a revised status. Revised accounts are then placed in an account representative's work queue for follow up.

Auditor comments: We agree with the actions taken and proposed by OSI.

Additional Item of Interest

The SMC and OSI are continuing to have discussions related to achievement of the WMBE goals for the current contract. We encourage both parties to resolve this issue as soon as possible.

Future Audit Recommendations

After reviewing the Abramson Pendergast & Company audit and our audit fieldwork notes, we decided to prepare a memo for SMC that identifies potential future procedures for future compliance audits of SMC contracts with collection agencies. We will give this memo to SMC later in the year.

Office of City Auditor Report Evaluation Form

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Your feedback helps us do a better job. If you could please take a few minutes to fill out the following information for us, it will help us assess and improve our work.

* * * * *

Report: Seattle Municipal Court Collection Services

Please rate the following elements of this report by checking the appropriate box:

	Too Little	Just Right	Too Much
Background Information			
Details			
Length of Report			
Clarity of Writing			
Potential Impact			

Suggestions for our report format: _____

Suggestions for future studies: _____

Other comments, thoughts, ideas: _____

Name (Optional): _____

Thanks for taking the time to help us.

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